1939, upon adopting a resolution determining such necessity, may issue and sell certificates of indebtedness of the state payable out of said revenue fund in such amount as may be necessary to pay such warrants, such certificates to be numbered serially and to be of such denomination and bear such dates of issue and of maturity and such rate of interest as the said council shall determine, provided that no such certificates shall mature more than six months after the date of its issuance or sale, whichever is later, and providing further the aggregate amount of such certificates at any time outstanding shall never exceed \$9,000,000. If funds are not available to retire any such certificates at maturity, the same may be refunded by the issuance of new certificates or may be extended by agreement with the holders thereof. Certificates issued and sold pursuant to the authorization of this act shall be retired out of the receipts of the revenue fund appropriated to the payment of the warrants issued against said fund but taken up with the proceeds of such certificates. \$200,000 or so much thereof as may be necessary is hereby appropriated and made available for the biennium ending June 30, 1939, to pay the interest upon such certificates.

Approved July 24, 1937.

CHAPTER 97—H. F. No. 246

An act to provide a levy of taxes for state purposes for the fiscal years ending June 30, 1938 and June 30, 1939.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Tax levy for 1938.—For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1938, there is hereby levied on all taxable property of the state a tax of such a number of mills that the same when added to the total number of mills of general property taxes for state purposes authorized to be imposed by all other statutes shall not exceed ten mills.

Section 2. Tax levy for 1939.—For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1939, there is hereby levied on all taxable property of the state a tax of such a number of mills that the same when added to the total number of mills of general property taxes authorized to be imposed by all other statutes shall not exceed ten mills.

Section 3. Limitation of tax levy.—Under no circumstances shall the State Auditor certify to the county auditors a higher total rate of general property tax for all state purposes for the fiscal year

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ending June 30, 1938 than ten (10.00) mills or a higher total rate of general property tax for all state purposes for the fiscal year ending June 30, 1939 than ten (10.00) mills.

Approved July 24, 1937.

CHAPTER 98-H. F. No. 260

An act to appropriate additional money for expenses of state govcrnment, and salaries of officials and clerks thereof, creating a special revolving fund, and for other purposes.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Additional appropriation for Moose Lake State Hospital.—In addition to the appropriations provided by Chapter 5 of the Extra Session Laws of 1935-1936, and Section 8, Chapter 381, Laws of Minnesota 1937, the sum of One Hundred and Sixtyfive Thousand Dollars is hereby appropriated from any moneys in the state treasury not otherwise appropriated, to be expended by the State Board of Control for the construction and equipment of buildings at the Moose Lake State Hospital.

Section 2. Additional appropriation for division of Weights and Measures.—In addition to the appropriations provided in Section 15, Chapter 457, General Laws 1937, there is hereby appropriated from any moneys in the state treasury not otherwise appropriated, the sum of Five Thousand Dollars to the Railroad and Warehouse Commission for immediate use by said commission for salaries, supplies and expense for the Division of Weights and Measures.

Section 3. Additional appropriation for department of Labor and Industry.—In addition to the the appropriations provided in Section 32, Chapter 457, General Laws 1937, there is hereby appropriated from any moneys in the state treasury not otherwise appropriated, to be used by the Department of Labor and Industry in conjunction with previous appropriation to establish free public employment offices throughout the state in accordance with the present state and federal statutes, the sum of Twenty-two Thousand Dollars for the fiscal year ending June 30, 1938, and for such purpose there is hereby appropriated the additional sum of Twenty-two Thousand Dollars, to be available for the fiscal year ending June 30, 1939.

Section 4. Additional appropriation for Attorney General for administration of gift tax law.—In addition to the appropriations provided in Section 10, Chapter 457, General Laws 1937, there is hereby appropriated from any moneys in the state treasury not other-